



J.R. SIMPLOT COMPANY ONE CAPITAL CENTER 999 MAIN STREET SUITE 1300
P.O. BOX 27 BOISE, IDAHO 83707-0027 (208) 336-2110 FAX (208) 369-7515

m/047/007

CORPORATE HEADQUARTERS

September 20, 2005

State of Utah
Department of Natural Resources
Division of Oil, Gas and Mining
Box 145801
Salt Lake City, UT 84114-5801

RE: Simplot Phosphates LLC Bond 103446665

To Whom It May Concern:

Currently Simplot Phosphates LLC has bond 103446665 file with the Department of Natural Resources. We would like to replace the current bond with the enclosed bond #023-007-092 effective December 17, 2005.

Once you have reviewed the enclosed replacement bond we request bond 103446665 and any corresponding riders be returned to my attention at P.O. Box 27, Boise, ID 83707 for proper credit/release from surety. If the originals can not be return, please send acknowledgement releasing St. Paul Travelers from their obligation.

If you have any questions regarding the enclosed, please feel free to call (208) 389-7522.

Sincerely,

Susan Wartman
Risk Management Asst.

Enclosure

RECEIVED

SEP 22 2005

DIV. OF OIL, GAS & MINING